

GLOBAL MOBILITY SERVICES

experience **expertise** // Do you have employees working in other countries? If so, your company likely faces international tax issues. **BKD, LLP can help.** We provide expertise and insight to midsize and large companies that are players in the international marketplace.



Your company also will benefit from BKD's membership in Praxity, AISBL's Global Mobility Services. Praxity's™ mission is to be the most advanced alliance of strong, like-minded, independent accounting firms delivering unmatched client service and high-quality global solutions.

Experience how our solutions can help you compete and comply with international rules.

SOCIAL SECURITY

Social Security is often an overlooked expense when considering the costs of an international assignment. Tax is a major driving factor for most global assignments. However, Social Security can sometimes represent a larger cost, particularly for the employer.

BKD's tax advisors can help you:

- Calculate your company's and employees' international Social Security liabilities
- Structure assignments in a cost-efficient manner and help you understand the planning possibilities
- Ensure relevant paperwork is in place and certificates of coverage are applied for and obtained
- Make the correct payroll deductions
- Understand general benefit implications

TAX PLANNING

Moving employees from one country to another can be expensive, but careful planning can reduce your tax burden. BKD's advisors work with you to explore a variety of planning options, such as:

CONTRACTUAL ARRANGEMENTS // Who should be the employing entity?

PAYMENT ARRANGEMENTS // By whom and from where should the individual be paid?

STRUCTURING OF REMUNERATION // Is the benefits package delivered in the most cost-efficient manner?

ASSIGNMENT PERIOD AND TIMING // How will this affect your tax situation?

TAX TREATIES // What are the implications and planning opportunities?

TAX COMPLIANCE

Planning is just one side of the tax equation. Your employees also need to meet their own filing obligations in the appropriate countries. When moving from one country to another, there is potential for confusion because it can involve different, but often interrelated, tax regimes.

95 COUNTRIES 

As one of the largest U.S. members of Praxity, a global alliance of independent firms, you'll **experience reach** from more than 33,400 personnel serving clients in approximately 95 countries.

BKD helps resolve issues and assists with the timely and accurate completion of the tax return, reducing your likelihood of exposure to interest and penalties for noncompliance. With BKD, you and your employees are better able to focus on your jobs and not assignment-related tax issues.

WITHHOLDING TAX IMPLICATIONS

Moving employees from one country to another may have withholding tax implications for an employer. Addressing these issues is important, as penalties for noncompliance can be onerous.

To make matters more complicated, it may not be apparent withholding tax is due. For example, an obligation may exist to deduct U.S. withholding taxes for the location of the company even if an employee works elsewhere.

Reporting obligations also apply to the employer. For example, details of benefits provided to and expenses paid on behalf of the employee may need to be reported to the federal or state taxing authorities. Global Mobility Services can help you address issues such as:

- Withholding tax obligations
- Administration of payrolls
- Preparation of year-end documents
- Benefit reporting
- Reviewing payroll, benefit and expense systems to reduce exposure and enhance opportunities

ABOUT BKD INTERNATIONAL TAX SERVICES

BKD International Tax Services, a division of **BKD, LLP**, a national CPA and advisory firm, complements the tax expertise of local partners in our offices throughout the U.S.

We recognize that midsize and large companies are players in the international marketplace, and we are committed to helping them compete successfully while complying with international tax rules.

1:5 PARTNER:STAFF 

With a partner-to-staff ratio much lower than the 1-to-9 average found in other top firms, you'll have access to partners and experience personal communication.

BKD THOUGHTWARE™  // articles  // emails  // presentations  // videos  // webinars

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Rob Wagner // Managing Partner
rwagner@bkd.com // 317.383.4187